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**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA**

ANNUAL FINANCIAL REPORT

YEARS ENDED JUNE 30, 2002 AND 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk and other departments with public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/18/03

The Honorable Debbie D. Hednell
Clerk of Court

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE YEARS ENDED JUNE 30, 2002 AND 2001
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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**EAST FELICIANA PARISH CLERK OF COURT,
CLINTON, LOUISIANA
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE YEARS ENDED JUNE 30, 2002 AND 2001
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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GENERAL PURPOSE FINANCIAL STATEMENTS

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 58
BARKER, LOUISIANA 70504-0058

 (225) 775-4952

INDEPENDENT AUDITORS' REPORT

December 5, 2002

The Honorable Debbie D. Haddall,
East Feliciana Parish Clerk of Court
P. O. Box 599
Clinton, Louisiana 70722

We have audited the accompanying general-purpose financial statements of the East Feliciana Parish Clerk of Court as of June 30, 2002 and 2001, and for the years then ended, as listed in the table of contents. These general-purpose financial statements are the responsibility of the East Feliciana Parish Clerk of Court's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Governments' Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the East Feliciana Parish Clerk of Court as of June 30, 2002 and 2001, and the respective changes in financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The required supplemental information, as listed in the table of contents, is not a required part of the general-purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This required supplemental information is the responsibility of the East Feliciana Parish Clerk of Court's management. It has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our

East Feliciana Parish Clerk of Court
Clinton, Louisiana
December 5, 2002
Page Two

opinion, is fairly presented in all material respects when considered in relation to the general-purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2002, on our consideration of the East Feliciana Parish Clerk of Court's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the East Feliciana Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

Sincerely,



John D. Butler & Company
A Professional Accounting Corporation

REQUIRED SUPPLEMENTAL INFORMATION
(PART 1 OF 2)



Clerk of Court

DERRELL D. RICHMOND

East Feliciana Parish

1200 ST. HELENA ST.
P.O. DRAWER 899
CLINTON, LOUISIANA 70520



MANAGEMENTS' DISCUSSION & ANALYSIS

Managements' discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Court based on currently known facts, decisions and/or conditions.

Financial Statement Presentation

The government-wide financial statements present financial information for all activities of the Clerk of Court from an economic resources measurement focus using the accrual basis of accounting. They are designed to present governmental activities separately from business-type activities. The Clerk of Court does not have any business-type activities, and therefore, only governmental activities are presented in the government-wide financial statements.

Fund financial statements, however, present financial information for governmental activities using a current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes current assets and liabilities and present increases and decreases in net current assets.

Note 1 beginning on page 18 further discusses the differences between these two presentations. There is also reconciliation between the government-wide financial statements and the fund financial statements for governmental activities presented on pages 12 and 14.

Financial Highlights

The Clerk of Court's combined net assets as of June 30, 2002, were:

Invested in capital assets, net of related debt	\$ 57,404.74
Unrestricted	<u>220,445.94</u>
Total Net Assets	<u>\$277,850.68</u>

MANAGEMENTS' DISCUSSION AND ANALYSIS (Continued)

This is an increase from the prior year of \$78,257. The Clerk of Court strengthened its cash balances by \$85,732. Included in this cash balance are investments through LAMP, Inc. with a balance of \$259,430 at June 30, 2002.

Activities resulted in increases in net assets for both years - \$78,257 at June 30, 2002, and \$3,361 at June 30, 2001. The larger increase in the latter year is due primarily to an increase in fees that became effective on September 1, 2001, as well as an increase in the number of documents processed. Revenue increased in 2002 by \$80,934 or 16% while expenditures increased by only 4% or \$21,572.

The variance between final budgeted revenues and actual revenues was favorable by \$158,975 at June 30, 2002. However, expenditures exceeded budgeted amounts by \$59,274. Additional capital assets were purchased resulting in a negative variance of \$17,268. The negative variance of \$42,606 for general government expenses was due primarily to increased data processing expenses, unanticipated repairs and maintenance and additional salaries for deputies. At June 30, 2001, actual revenues exceeded budget by \$108,346 while expenditures exceeded budgeted amounts by \$58,281.

Past Accomplishments and Future Plans

The East Feliciana Parish Clerk of Court's office has continued to upgrade the computer system to make searching and retrieval of documents as easy as possible for the public. Our goal is to eventually have our documents on line, but only to the extent that we can assure the public of no problems with identity theft or any other problems that may occur.

It is our intention to upgrade our criminal case management system with the hopes of being able to be linked to the District Attorney's office, Sheriff's office and the Judge's office. Being able to link these offices would be time saving and certainly economical for all concerned.

Our office continues to receive many compliments on the efficiency of the operations of the office and the courtesies extended to the public by staff. This is the most satisfying of all accomplishments, to know that people we serve are pleased with the service we provide.

Request for Additional Information

A copy of this report or additional information can be obtained by writing or contacting the East Feliciana Parish Clerk of Court's Office at P. O. Box 995, Clinton, Louisiana 70722, (225) 683-5145.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2002 AND 2001**

<u>ASSETS</u>	<u>Governmental Activities</u>	
	<u>2002</u>	<u>2001</u>
Cash and cash equivalents	\$ 308,959.36	\$ 223,226.87
Investments	7,866.36	7,521.80
Receivables		
Accounts, net	14,288.75	13,490.08
Accrued interest	59.89	115.40
Due from other funds	289.20	1,883.68
Capital assets, net	57,404.74	62,361.19
Total Assets	388,818.30	308,600.88
 <u>LIABILITIES</u>		
Accounts payable	1,264.65	600.78
Payroll deductions payable	1,678.79	1,698.53
Due to other governmental agencies	2,438.85	2,333.14
Accrued salaries	5,538.75	4,414.87
Total Liabilities	10,921.04	9,047.32
 <u>NET ASSETS</u>		
Invested in capital assets, net of related debt	57,404.74	62,361.19
Unrestricted	320,445.94	237,232.17
Total Net Assets	377,850.68	299,593.36

The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012

Functional/Programs	Program Revenues				Net Revenues (Expenses)	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental Activities						
General government	\$ 561,942.99	\$ 566,664.25	\$ 35,094.69	\$ -	\$	43,816.35
Intergovernmental	-	17,813.64	-	-		17,813.64
Total Governmental Activities	561,942.99	584,477.89	35,094.69	-		61,648.99
General Revenues						
Interest earnings						13,669.38
Other revenues						2,943.75
Total General Revenues						16,613.13
Change in Net Assets						78,257.12
Net Assets, beginning						299,973.16
Net Assets, ending						378,230.28

The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH CLERKS OF COURT
CLINTON, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2001

Function/Programs	Program Revenues				Net Revenues (Expenditures)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
General government	\$ 548,945.53	\$ 456,157.68	\$ 18,327.02	\$ -	\$ (51,839.83)
Intergovernmental	-	18,284.91	-	-	18,284.91
Total Governmental Activities	548,945.53	474,442.59	18,327.02	-	(35,145.92)
General Revenues					
Interest earnings					16,296.97
Other revenues					2,208.48
Total General Revenues					18,505.45
Change in Net Assets					1,360.53
Net Assets, beginning, restated					296,237.82
Net Assets, ending					297,598.35

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2003 AND 2001**

	General Fund	
	2003	2001
<u>ASSETS</u>		
Cash and cash equivalents	\$ 308,839.36	\$ 232,226.87
Investments	7,806.36	7,321.81
Receivables:		
Accounts, net	14,298.75	13,468.80
Accrued interest	19.89	115.41
Due from other funds	288.20	1,883.60
Total Assets	331,413.56	246,239.69
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts payable	1,294.85	683.78
Payroll deductions payable	1,678.79	1,688.53
Due to other governmental agencies	2,438.83	2,335.14
Accrued salaries	3,398.75	4,434.07
Total Liabilities	10,967.62	9,687.52
Fund Balances:		
Unrestricted	320,445.94	237,132.17
Total Liabilities and Fund Balances	331,413.56	246,239.69

The accompanying notes are an integral part of this statement.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
JUNE 30, 2003 AND 2001**

	<u>General Fund</u>	
	<u>2003</u>	<u>2001</u>
Total Fund Balances - Total Governmental Funds	\$ 308,445.94	\$ 237,232.17
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. This is the capital assets, net of accumulated depreciation, reported on the Statement of Net Assets.	57,404.74	62,363.29
Net Assets - Governmental Activities	<u>251,041.20</u>	<u>174,868.88</u>

The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEARS ENDED JUNE 30, 2002 AND 2001

	General Fund	
	2002	2001
<u>REVENUES</u>		
Intergovernmental revenues	\$ 17,833.64	\$ 18,684.91
Charges for services:		
Court costs and fees	343,988.83	283,121.67
Certified copies and data processing	50,653.80	54,327.06
Licenses	1,896.72	1,342.51
Recording fee	170,132.59	115,566.56
Donations	79,094.69	38,327.02
Interest earned	13,665.58	16,296.97
Other revenues	2,941.75	2,209.48
Total Revenues	640,196.91	553,276.06
<u>EXPENDITURES</u>		
General government	521,718.18	514,893.78
Capital outlay	35,267.86	28,410.11
Total Expenditures	556,986.04	543,413.88
Net Change in Fund Balance	83,213.77	18,862.17
Fund Balances, beginning	237,232.17	218,370.00
Fund Balances, ending	320,445.94	237,232.17

The accompanying notes are an integral part of this statement.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUNDS BALANCES TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
JUNE 30, 2002 AND 2001**

	<u>General Fund</u>	
	<u>2002</u>	<u>2001</u>
Net Change in Fund Balances - Total Governmental Funds	\$ 83,213.77	\$ 18,862.17
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation charged exceeded capital outlay in the current period.	<u>(4,856.43)</u>	<u>(15,501.84)</u>
Change in Net Assets - Governmental Activities	<u>78,357.32</u>	<u>3,360.33</u>

The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2002 AND 2001

	Agency Funds	
	2002	2001
<u>ASSETS</u>		
Cash and cash equivalents	\$ 978,274.54	\$ 923,263.52
Total Assets	<u>978,274.54</u>	<u>923,263.52</u>
<u>LIABILITIES</u>		
Unsettled deposits and other payables	<u>978,274.54</u>	<u>923,263.52</u>
Total Liabilities	<u>978,274.54</u>	<u>923,263.52</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
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JUNE 30, 2002**

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**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practice of the Clerk of Court conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of La. Revised Statute §24:317 and to the guidelines set forth in the *Louisiana Municipal Audit and Accounting Guide*, and to the industry audit guide *Auditor of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity: As the governing authority of the parish, for reporting purposes, the East Feliciana Parish Police Jury is the financial reporting entity for East Feliciana Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the East Feliciana Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and (a) the ability of the Police Jury to impose its will on that organization and/or (b) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury;
2. Organizations for which the Police Jury does not appoint a voting majority but are financially dependent on the Police Jury; and
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

Because the Police Jury's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship, the Clerk of Court was determined to be a component unit of the East Feliciana Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the Police Jury, or the other governmental units that comprise the financial reporting entity.

Government-wide Accounting: In accordance with Government Accounting Standards Board's Statement No. 34, the Clerk of Court has presented a Statement of Net Assets and Statement of Activities for the Clerk of Court as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities.

Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds. While the Clerk of Court's office operates almost exclusively through fees charged for goods and services, its financial activity is reported within a general fund because there is only one fund. The Clerk of Court does not have any business-type activities.

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Interfund receivables and payables are eliminated in the Statement of Net Assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses from one function to another or within the same function is eliminated in the Statement of Activities. Allocated expenses are reported by the function to which they were allocated.

Application of GASB Statements and Interpretations

Reporting on governmental-type and business-type activities are based on GASB Statements and Interpretations issued after November 30, 1989, except where they conflict or contravene GASB pronouncements.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost or estimated cost, where historical cost is unavailable and are depreciated using the modified accelerated cost recovery system method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Assets.

Using the requirements of GASB Statement No. 34, the Clerk of Court is considered a Phase 3 government, as its total annual revenues are less than \$10 million. Such governments are not required to report major general infrastructure assets retroactively. The Clerk of Court does not have these types of assets and, thus, has opted not to retroactively report these types of capital assets.

Program Revenues

The Statement of Activities presents three categories of program revenues -- (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Clerk of Court. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Clerk of Court has chosen not to do so.

Operating Revenues

Proprietary funds separately report operating and non-operating revenues. The Clerk of Court does not have any proprietary funds.

Reserved Net Assets

Reserved net assets are those for which a constraint has been imposed either externally or by law. The Clerk of Court recognizes the use of reserved resources for expenditures that comply with the specific restrictions. Reserved resources are exhausted before unreserved net assets are used.

Fund Accounting: The Clerk of Court uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

A fund is a separate entity with a self-balancing set of accounts. Funds of the Clerk of Court are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the Clerk of Court's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

1. **General Fund** - is the general operating fund of the Clerk of Court that accounts for all financial resources except those required to be accounted for in other funds.

Fiduciary Funds: These fund types are used to account for assets held in trust for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds include:

1. **Agency Funds** - The Advance Deposit and Registry of Court Agency Funds account for assets held as an agent for others, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The **Advance Deposit Fund**, as provided by Louisiana Revised Statute §13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

The **Registry of Court Fund**, as provided by Louisiana Revised Statute §13:473, accounts for funds that have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the court.

Basis of Accounting/Measurement Focus: The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental and business-type activities are included in the Statement of Net Assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated in each fund.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2001**

All governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated.

Budgets and Budgetary Accounting: The Clerk of Court adopts an annual budget for its general fund. It is prepared in accordance with the basis of accounting utilized by that fund. Appropriations lapse at year-end. There were no amendments made to the budget during the fiscal years ended June 30, 2002 or 2001.

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest-bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under State law, the Clerk of Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments: Investments are limited by La. Revised Statute §33:2915. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

Receivables: Receivables are recorded net of any allowance for uncollectible amounts in governmental activities. Revenues become susceptible to accrual when they become both measurable and available.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Capital Assets: The Clerk of Court's assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are valued at their estimated fair value on the date of donation. Depreciation is recorded using the modified accelerated recovery cost system method of depreciation over the estimated useful lives of the assets as follows:

Equipment	4-10 years	Office furniture	5-10 years
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**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

In June 1999, the Governmental Accounting Standards Board issued Statement No. 34 that requires the inclusion of infrastructure assets used in governmental activities in the general purpose financial statements retroactively reported back to 1962. An exception exists for local governments with annual revenues of less than \$10 million. As a result of this exception, the Clerk of Court has elected to not report its governmental infrastructure retroactively. From this point forward, the Clerk of Court will use the basic approach to infrastructure reporting for its governmental activities when applicable.

Compensated Absence: The Clerk of Court has the following policy relating to vacation and sick leave:

Vacation leave – Employees receive ten (10) days vacation leave each year on the anniversary of their employment. Vacation leave is non-cumulative beyond the year in which it is earned. If an employee terminates at the end of the year, the employee will be paid for unused vacation leave earned.

Sick leave – Employees receive ten (10) days sick leave each year. Sick leave is non-cumulative, but employees are paid for unused sick leave at the end of the year at their regular salary rate. Sick leave is not paid upon termination.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the General Fund when leave is actually earned.

Long-Term Obligations: At June 30, 2002 and 2001, the Clerk of Court had no long-term debt.

Net Assets/Fund Balances: In the Statement of Net Assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets is as follows:

Invested in Capital Assets, Net of Related Debt

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

Restricted Net Assets

Net assets that are reserved by external sources such as banks or by law are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

Unrestricted Net Assets

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

Assigned

These resources are segregated because their use is earmarked for a specific use.

Unreserved

This category represents that portion of equity not appropriable for expenditures or legally segregated for a specific future use.

Interfund Transactions: All interfund transactions except quasi-external transactions are reported as operating transfers. These are eliminated in the government-wide statements.

NOTE 2 - CASH AND CASH EQUIVALENTS

The cash and cash equivalents on hand are as follows:

	<u>2002</u>		<u>2001</u>	
	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Petty cash	\$ 30.00	\$.00	\$ 30.00	\$.00
Demand deposit	58,479.22	.00	22,464.86	.00
Interest-bearing demand deposits	.00	637,762.06	.00	582,198.79
Time deposits	.00	20,000.00	.00	30,000.00
Investment at LAMP, Inc.	220,420.14	310,512.48	200,712.01	311,088.22
Total	<u>278,929.36</u>	<u>948,274.54</u>	<u>223,206.87</u>	<u>923,286.92</u>

These deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2002, the Clerk of Court had \$735,250.38 in deposits. These deposits are secured from risk by \$100,000 of federal deposit insurance and \$768,844.84 of pledged securities held by

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized under the provision of GASB Statement 3, Louisiana Revised Statute 39:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

The Clerk of Court has investments in a local government investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana, and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, that is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, include only those with maturities of ninety days or less. This design allows participants immediate access to their funds. For this reason, the account balances at year-end are recorded in the accompanying financial statements as cash and cash equivalents.

NOTE 1 - INVESTMENTS

Investments are categorized into three categories of credit risk:

1. Issued or registered, or securities held by the municipality or its agent in the municipality's name;
2. Unissued and unregistered, with securities held by the counter-party's trust department or agent in the municipality's name; or
3. Unissued and unregistered, with securities held by the counter-party, or by its trust department or agent but not in the municipality's name.

All investments of the Clerk of Court fall within category 1. The balances at June 30, 2002, are as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Carrying Amount</u>
Certificates of deposit	<u>\$ 7,806.36</u>	<u>\$ 7,806.36</u>	<u>\$ 7,806.36</u>

The balances at June 30, 2001, were as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Carrying Amount</u>
Certificates of deposit	<u>\$ 7,321.81</u>	<u>\$ 7,321.81</u>	<u>\$ 7,321.81</u>

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

NOTE 4 - RECEIVABLES

The net receivables, with the exception of interfund transactions, at June 30, 2002 and 2001, are as follows:

	<u>General Fund</u>	
	<u>2002</u>	<u>2001</u>
Accounts	\$ 14,298.75	\$ 11,490.00
Accrued interest	<u>39.89</u>	<u>312.41</u>
Total	<u>14,338.64</u>	<u>11,802.41</u>

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2002, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Furniture and fixtures	\$ 81,969.44	\$.00	\$.00	\$ 81,969.44
Equipment	<u>212,075.18</u>	<u>39,267.96</u>	<u>.00</u>	<u>247,343.14</u>
Total at Historical Cost	294,044.62	39,267.96	.00	329,312.58
Less Accumulated Depreciation for:				
Furniture and fixtures	67,908.02	8,211.74	.00	77,219.76
Equipment	<u>163,273.41</u>	<u>36,912.62</u>	<u>.00</u>	<u>199,686.03</u>
Total Accumulated Depreciation for:	<u>231,681.43</u>	<u>45,124.36</u> ^a	<u>.00</u>	<u>271,905.84</u>
Governmental Activities Capital Assets, net	<u>62,363.19</u>	<u>14,926.45</u>	<u>.00</u>	<u>57,484.74</u>

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

Capital asset activity for the year ended June 30, 2001, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Furniture and fixtures	\$ 81,969.44	\$.00	\$.00	\$ 81,969.44
Equipment	120,665.07	20,410.11	.00	142,075.18
Totals at Historical Cost	273,634.51	20,410.11	.00	294,044.62
Less Accumulated Depreciation For:				
Furniture and fixtures	58,465.14	9,442.58	.00	67,907.82
Equipment	137,306.34	26,408.87	.00	163,715.41
Total Accumulated Depreciation for:	195,771.68	35,911.35*	.00	231,683.43
Governmental Activities Capital Assets, net	<u>77,862.83</u>	<u>(15,501.64)</u>	<u>.00</u>	<u>62,361.19</u>

*All depreciation expense was charged to general government.

NOTE 6 - ACCOUNTS AND OTHER PAYABLES

The payables, with the exception of interfund and intergovernmental transactions, of \$8,529.99 at June 30, 2002, and \$6,674.26 at June 30, 2001, are as follows:

	<u>General Fund</u>	
	2002	2001
Accounts	\$ 1,294.85	\$ 685.78
Payroll deductions	1,678.79	1,696.53
Accrued salaries	<u>5,556.35</u>	<u>4,414.07</u>
Total	<u>8,529.99</u>	<u>6,674.26</u>

Fiduciary funds had restricted deposits and other payables due of \$978,274.54 and \$923,263.52 at June 30, 2002 and 2001, respectively.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

NOTE 7 – INTERFUND TRANSACTIONS

Interfund transactions during the two years ended June 30, 2002, were as follows:

	Governmental Funds	Fiduciary Funds
Due to General Fund	\$.00	\$ 289.20
Due from Registry of Court Fund	174.87	.00
Due from Advance Deposit Fund	114.53	.00
Total at June 30, 2002	<u>289.20</u>	<u>289.20</u>
Due to General Fund	\$.00	\$ 1,885.60
Due from Registry of Court Fund	158.63	.00
Due from Advance Deposit Fund	1,746.97	.00
Total at June 30, 2001	<u>1,885.60</u>	<u>1,885.60</u>

Because fiduciary funds do not report amounts due to other funds within the reporting entity, the amount due from the Registry of Court and Advance Deposit Funds to the General Fund is reported as unencumbered deposits and other payables on the Statement of Fiduciary Net Assets.

NOTE 8 – INTERGOVERNMENTAL TRANSACTIONS

Intergovernmental revenues of the General Fund for the two years ended June 30, 2002 and 2001, were as follows:

	2002	2001
State supplement	\$ 14,908.00	\$ 15,531.83
La. Dept. of Elections	<u>2,913.64</u>	<u>2,151.08</u>
Total Intergovernmental Revenues	<u>17,821.64</u>	<u>17,682.91</u>

In addition, the East Feliciana Parish Police Jury paid expenses on behalf of the Clerk of Court in the amount of \$19,094.89 and \$29,323.82 at June 30, 2002 and 2001, respectively. These amounts are included on the Statement of Net Assets as operating grants and contributions and as donations on the Statement of Revenues, Expenditures and Changes in Fund Balances.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

These amounts are made up of the following:

	<u>2002</u>	<u>2001</u>
Rent	\$ 25,700.00	\$ 25,700.00
Utilities	10,014.69	10,609.81
Repair and maintenance	<u>2,780.00</u>	<u>3,017.31</u>
Total	<u>38,494.69</u>	<u>39,327.12</u>

At June 30, 2002 and 2001, the Clerk of Court had obligations to other governmental agencies as follows:

	<u>2002</u>	<u>2001</u>
Secretary of State	\$ 468.00	\$ 29.00
East Feliciana Parish Police Jury	1,891.00	1,282.75
La. Treasurer	288.00	47.39
Vital Records	<u>(9.00)</u>	<u>(9.00)</u>
Total Due to Other Governmental Agencies	<u>2,438.00</u>	<u>1,330.14</u>

NOTE 9 - LONG-TERM DEBT

The Clerk of Court had no long-term debt at June 30, 2002 or 2001.

NOTE 10 - COMPENSATED ABSENCES

At June 30, 2002 and 2001, employees of the Clerk of Court had accumulated and vested \$5,538.75 and \$4,414.03, respectively, of employee leave benefits, computed in accordance with GASB Codification Section C68. As a result of the Clerk of Court's leave policy, this entire amount is recorded within the General Fund as a current liability.

NOTE 11 - LEASES

The Clerk of Court had no capital leases at June 30, 2002 or 2001.

NOTE 12 - PENSION PLAN

Substantially all employees of the East Feliciana Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer (cost-sharing), public employees

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

retirement system (PERF), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary. Final average salary is the employee's average salary over 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Brickstone Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy: Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 11.39 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes above to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute §11:303, the employer contributions are determined by actuarial evaluation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk of Court's contributions to the system for the years ending June 30, 2002, 2001 and 2000, were \$24,644.37, \$21,582.50 and \$12,548.38, respectively, equal to the required contributions for each year.

NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS

The Clerk of Court provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Clerk of Court's employees become eligible for these benefits if they reach normal retirement age while working for the Clerk of Court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Clerk of Court. The Clerk of Court recognizes the cost of providing these benefits (the clerk's portion of the premiums) as an expenditure when the monthly premiums are due. Currently, there are no retirees participating in this program.

NOTE 14 - RELATED PARTY TRANSACTIONS

There is no related party transaction reflected in the accompanying financial statements.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2002**

NOTE 13 - NET ASSETS RESTATE

In the government-wide financial statements, capital assets and long-term debt previously recorded in the governmental activities were restated in accordance with GASB Statement No. 34. The depreciation that would have impacted the change in net assets in prior years was also considered. The restatement of beginning net assets was computed as follows:

	Net Assets, as Previously Reported	Adjustment	Net Assets, as Restated
Governmental Activities			
Invested in capital assets	\$.00	\$ 273,634.51	\$ 273,634.51
Accumulated depreciation	.00	(195,771.68)	(195,771.68)
Unreserved	218,378.00	.00	218,378.00
Total	218,378.00	77,862.83	296,240.83

NOTE 16 - LITIGATION

There currently is no pending or threatened litigation against the Clerk of Court.

NOTE 17 - SUBSEQUENT EVENTS

There were no subsequent events that would have a significant impact on the accompanying financial statements.

REQUIRED SUPPLEMENTAL INFORMATION
(PART 2 OF 2)

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2002**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Intergovernmental revenues	\$ 14,325.00	\$ 14,325.00	\$ 17,833.64	\$ 3,508.64
Charges for services:				
Court costs and fees	273,840.00	273,840.00	343,988.83	70,148.83
Certified copies and data processing	50,880.00	50,880.00	50,653.80	(227.00)
Licenses	1,680.00	1,680.00	1,894.72	214.72
Recording fees	108,000.00	108,000.00	170,132.50	62,132.50
Donations	-	-	38,094.69	38,094.69
Interest earned	36,000.00	36,000.00	13,685.58	(22,314.42)
Other revenues	4,500.00	4,500.00	2,941.75	(1,558.25)
Total Revenues	488,225.00	489,225.00	648,190.91	150,974.91
<u>EXPENDITURES</u>				
General government	479,712.00	479,712.00	521,318.18	42,606.18
Capital outlay	18,000.00	18,000.00	35,367.96	17,367.96
Total Expenditures	497,712.00	497,712.00	556,686.14	(59,274.14)
Net Change in Fund Balance	(8,487.00)	(8,487.00)	83,213.77	91,700.77
Fund Balances, beginning	237,232.17	237,232.17	237,232.17	-
Fund Balances, ending	228,745.17	228,745.17	320,445.94	91,700.77

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2001**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 16,950.00	\$ 16,950.00	\$ 18,684.91	\$ 1,734.91
Charges for services:				
Court costs and fees	249,980.00	249,980.00	285,121.67	35,141.67
Certified copies and data processing	50,700.00	50,700.00	54,327.80	3,627.80
Licenses	1,500.00	1,500.00	1,742.51	242.51
Recording fees	100,800.00	100,800.00	115,566.50	14,766.50
Donations	-	-	39,327.02	39,327.02
Interest earned	26,400.00	26,400.00	36,296.97	9,896.97
Other revenues	600.00	600.00	2,289.48	1,689.48
Total Revenues	446,950.00	446,950.00	533,276.06	106,346.06
EXPENDITURES				
General government	457,152.96	457,152.96	514,003.78	(56,850.82)
Capital outlay	18,000.00	18,000.00	20,410.11	(2,410.11)
Total Expenditures	475,152.96	475,152.96	534,413.89	(59,260.93)
Net Change in Fund Balance	(28,222.96)	(28,222.96)	18,862.17	47,085.13
Fund Balances, beginning	218,370.00	218,370.00	218,370.00	-
Fund Balances, ending	190,147.04	190,147.04	237,232.17	47,085.13

SUPPLEMENTAL INFORMATION

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
AGENCY FUNDS
JUNE 30, 2002

	Advance Deposit Fund	Registry of Court Fund	Total
ASSETS			
Cash and cash equivalents	\$ 385,590.66	\$ 582,683.88	\$978,274.54
Total Assets	<u>385,590.66</u>	<u>582,683.88</u>	<u>\$978,274.54</u>
LIABILITIES			
Unsettled deposits and other payables	<u>385,590.66</u>	<u>582,683.88</u>	<u>\$978,274.54</u>
Total Liabilities	<u>385,590.66</u>	<u>582,683.88</u>	<u>\$978,274.54</u>

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
AGENCY FUNDS
JUNE 30, 2001

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 386,981.66	\$ 536,283.86	\$923,265.52
Total Assets	<u>386,981.66</u>	<u>536,283.86</u>	<u>\$923,265.52</u>
<u>LIABILITIES</u>			
Unsettled deposits and other payables	<u>386,981.66</u>	<u>536,283.86</u>	<u>\$923,265.52</u>
Total Liabilities	<u>386,981.66</u>	<u>536,283.86</u>	<u>\$923,265.52</u>

See Auditor's Report.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SCHEDULE OF CHANGES IN
UNSETTLED DEPOSITS AND OTHER PAYABLES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2002**

	<i>Advance Deposit Fund</i>	<i>Registry of Court Fund</i>	<i>Total</i>
Unsettled deposits, beginning of year	\$ 383,234.69	\$ 538,283.88	\$ 921,518.55
<i>Additions:</i>			
Interest earned	1,883.19	17,161.72	19,044.91
Suits and successions	685,360.33	277,908.50	963,268.83
Total Additions	407,343.74	295,070.22	702,413.96
<i>Reductions:</i>			
Clerk of Court's costs	262,882.88	-	262,882.88
Interest paid	2,382.34	-	2,382.34
Settlement to litigants	-	248,694.20	248,694.20
Attorney, courier and notary fees	5,838.70	-	5,838.70
Witnesses, appraisers, etc.	698.80	-	698.80
Stenographers' fees	1,945.80	-	1,945.80
Sheriff's fees	35,615.81	-	35,615.81
Other reductions	85,632.94	-	85,632.94
Total Reductions	395,989.77	248,694.20	644,683.97
UNSETTLED DEPOSITS, END OF YEAR	395,594.66	582,663.88	978,258.54

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SCHEDULE OF CHANGES IN
UNSETTLED DEPOSITS AND OTHER PAYABLES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2000**

	<i>Advance Deposit Fund</i>	<i>Registry of Court Fund</i>	<i>Total</i>
Unsettled deposits, beginning of year	\$ 364,186.74	\$ 164,055.21	\$ 528,241.95
Additions:			
Interest earned	3,651.65	12,043.17	15,694.82
Suits and successions	<u>158,562.70</u>	<u>467,465.82</u>	<u>626,028.52</u>
Total Additions	162,214.35	480,508.99	642,723.33
Reductions:			
Clerk of Court's costs	226,151.74	-	226,151.74
Interest paid	3,689.24	-	3,689.24
Settlement to litigants	-	108,278.34	108,278.34
Attorney, counselor and notary fees	1,891.03	-	1,891.03
Witnesses, appraisers, etc.	385.00	-	385.00
Stenographer's fees	1,387.00	-	1,387.00
Sherriff's fees	37,281.99	-	37,281.99
Other reductions	<u>65,602.41</u>	<u>-</u>	<u>65,602.41</u>
Total Reductions	<u>338,419.41</u>	<u>108,278.34</u>	<u>446,697.75</u>
UNSETTLED DEPOSITS, END OF YEAR	<u>186,981.68</u>	<u>576,285.86</u>	<u>763,267.52</u>

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SCHEDULE OF EXPENDITURES
GOVERNMENTAL FUNDS
YEARS ENDED JUNE 30, 1992 AND 1991**

	<u>General Fund</u>	
	<u>1992</u>	<u>1991</u>
Personal Services and Related Benefits		
Deferred compensation	\$ 10,899.08	\$ 8,446.29
Insurance - group	25,610.48	26,683.99
Insurance - workers' compensation	1,188.21	1,351.91
Retirement contributions	44,961.06	41,210.62
Salaries - deputies	184,974.68	153,217.16
Salaries - clerk	80,975.00	81,686.83
Salaries - other	5,528.50	6,050.03
State compensation	7,316.50	7,481.50
Payroll taxes	2,383.32	2,111.39
Travel - courses and seminars	2,000.56	1,947.67
Travel - lodging and meals	8,694.17	5,873.32
Travel - statutory	7,860.00	7,770.00
Total Personal Services and Related Benefits	382,358.08	343,189.83
Operating Services		
Advertising	874.33	791.70
Automotive expense	2,344.01	1,687.09
Books and publications	1,009.60	1,063.65
Dues	2,549.30	1,689.50
Insurance - error and omissions	3,119.00	2,871.00
Insurance - general	3,146.30	3,223.85
Professional fees	5,410.91	45,604.91
Rent - automotive	3,379.13	5,033.68
Rent - building	25,700.00	25,700.00
Repairs and maintenance	17,549.98	17,087.13
Telephone	7,534.89	8,643.11
Utilities	10,653.69	10,609.81
Total Operating Services	85,452.17	122,907.43

Continued

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SCHEDULE OF EXPENDITURES (Continued)
GOVERNMENTAL FUNDS
YEARS ENDED JUNE 30, 1992 AND 1991

	General Fund	
	1992	1991
Materials and Supplies		
Data processing	\$ 12,250.00	\$ 4,765.80
Office supplies	12,600.04	10,473.40
Postage and box rental	4,590.00	4,450.00
Printing	860.07	2,723.88
Rent - imaging system	-	20,778.00
Rent - computer	-	82.00
Rent - other equipment	2,185.79	1,673.39
Miscellaneous expense	1,577.13	1,958.34
	<hr/>	<hr/>
Total Materials and Supplies	43,957.93	46,896.52
	<hr/>	<hr/>
Capital Outlay	33,267.96	28,416.31
	<hr/>	<hr/>
Total Expenditures	556,986.14	534,413.89
	<hr/>	<hr/>

JOHN D. BUTLER & COMPANY
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 5, 2002

The Honorable Debbie D. Hudnall,
East Feliciana Parish Clerk of Court
P. O. Box 599
Clinton, Louisiana 70722

We have audited the basic financial statements of East Feliciana Parish Clerk of Court as of and for the years ended June 30, 2002 and 2001, and have issued our report thereon dated December 5, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether East Feliciana Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered East Feliciana Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might

East Feliciana Clerk of Court
Clinton, Louisiana
December 5, 2002
Page Two

be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute §24:513, this report is distributed by the Legislative Auditor as a public document.

Sincerely,



John D. Butler & Company
A Professional Accounting Corporation

EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SCHEDULE OF FINDING AND QUESTIONED COSTS
YEARS ENDED JUNE 30, 1991 AND 1991

We have audited the financial statements of the East Feliciana Parish Clerk of Court as of and for the years ended June 30, 2002 and 2001, and have issued our report thereon dated December 5, 2002. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2002 and 2001, resulted in an unmodified opinion.

Section I Summary of Auditors' Reports

A. Reliance on Internal Control and Controller Material to the Financial Statements

Internal Control	Material Weakness	No
	Reportable Condition	No
Compliance	Compliance Material to F/S	No

Field Methods

Section II Financial Statement Analysis

100

Section III Federal Award Funding and Overhead Costs

100

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEARS ENDED JUNE 30, 2002 AND 2001**

Section I	Internal Control and Compliance Material to the Financial Statements
N/A	
Section II	Internal Control and Compliance Material to Federal Awards
N/A	
Section III	Management Letter
N/A	

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
YEARS ENDED JUNE 30, 2002 AND 2001**

Section I	Internal Control and Compliance Material to the Financial Statements
N/A	
Section II	Internal Control and Compliance Material to Federal Awards
N/A	
Section III	Management Letter
N/A	